## REMARKS

Applicants respectfully request favorable reconsideration of this application, as amended.

In the outstanding Office Action, Claims 1-4 were rejected under 35 U.S.C. 102(a) as being anticipated by Matsumoto (JP2001208089A).

Without acceding to the rejection, independent Claim 1 has been amended to more particularly recite certain aspects of Applicants' invention. Specifically, Claim 1 has been amended to recite, inter alia, a tilt and telescopic position adjustable, impact absorbing type steering column apparatus with an outer column, an inner column fitted to the outer column so as to be telescopically slidable therein, and a fastening lock mechanism. The fastening lock mechanism is operable between a fastened state in which the steering column is fixed in an adjusted tilt and telescopic position and an unfastened state in which the tilt and telescopic position is adjustable. Further, an energy absorbing arrangement absorbs an impact energy upon a secondary collision with movement of the inner column toward a front side of the vehicle. One or both of slide surfaces of fitting portions of the two columns is subjected to a low-friction material treatment so as to facilitate adjustment of the steering column. Independent Claim 4 has

been amended similarly, with the exception that a sleeve subjected to a low-friction material treatment is interposed between fitting portions of the two columns so as to facilitate adjustment of the steering column.

It is apparent that the applied reference, Matsumoto, fails to disclose or suggest the presently added features of Claims 1 and 4. Matsumoto discloses a structure that can be collapsed as a result of an impact load (e.g., a secondary collision) being applied. However, Matsumoto does not disclose a steering column apparatus with adjustable tilt and telescopic positions and with one or both of slide surfaces of the columns subjected to a low-friction material treatment so as to facilitate adjustment of the steering column, as set forth in Claim 1. Further, Matsumoto fails to disclose a steering column apparatus with a sleeve subjected to a low-friction material treatment and interposed between fitting portions of the two columns so as to facilitate adjustment of the steering column, as set forth in Claim 4.

Accordingly, Claims 1 and 4 clearly distinguish patentably from Matsumoto and should now be allowed, as should their respective dependents. Dependent Claim 3 has been canceled in view of the amendments to Claim 1.

In view of the amendments and remarks presented herein, Applicants respectfully request that this application now be passed to issue.

The Commissioner is hereby authorized to charge to Deposit Account No. 50-1165 (XA-10227) any fees under 37 C.F.R. §§ 1.16 and 1.17 that may be required by this paper and to credit any overpayment to that Account. If any extension of time is required in connection with the filing of this paper and has not been separately requested, such extension is hereby requested.

Respectfully submitted,

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